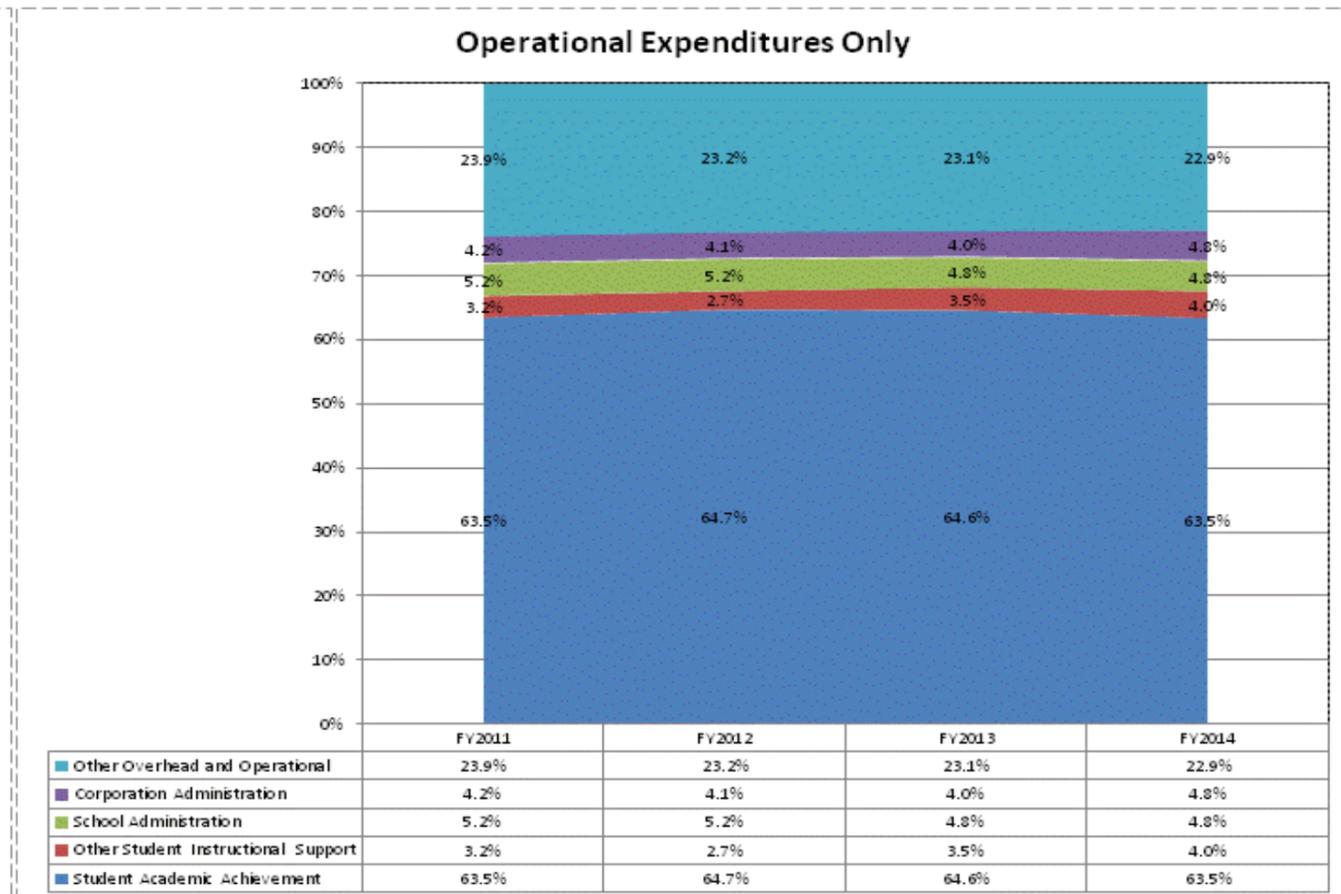
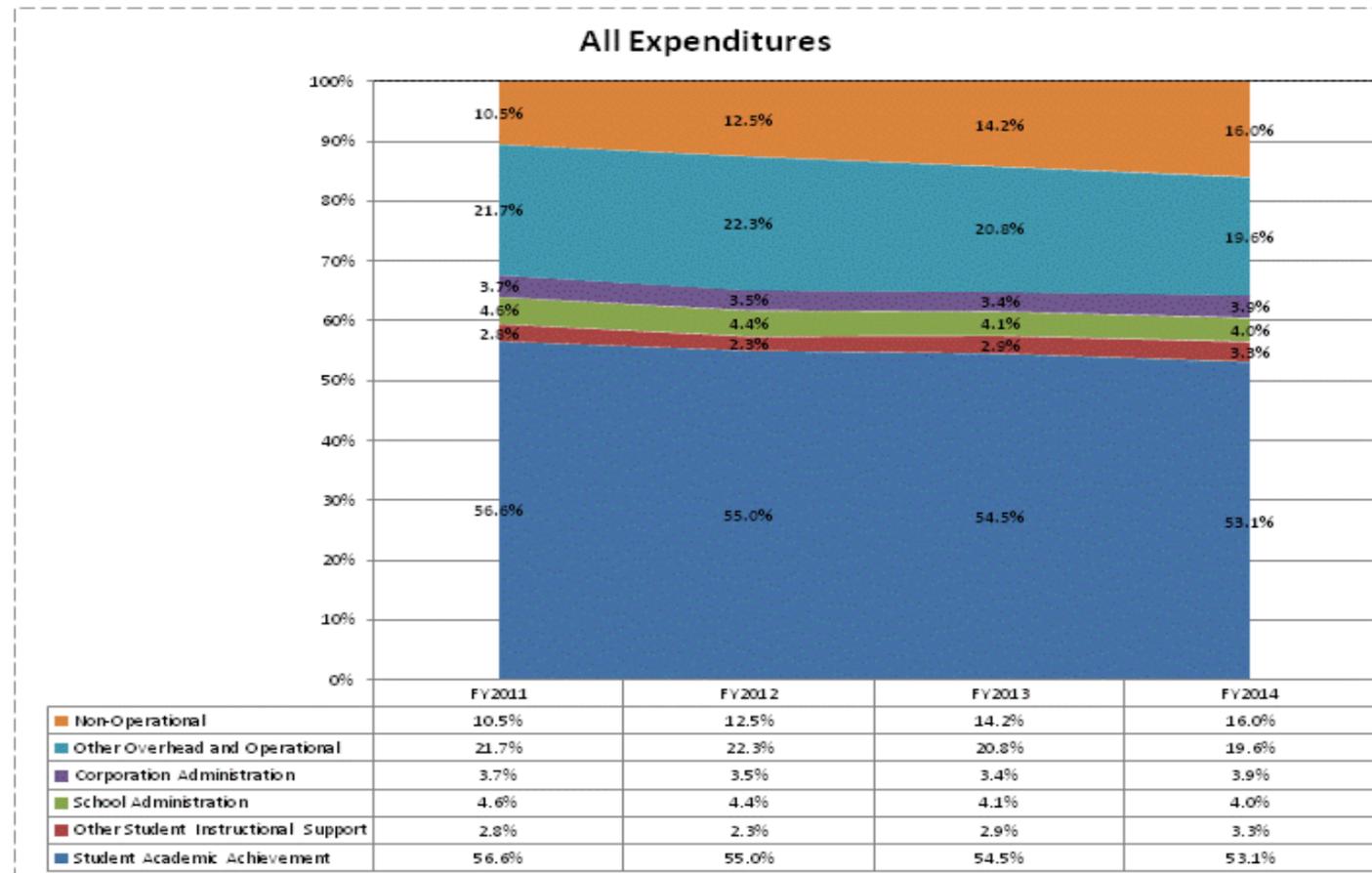


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Decatur County Com Schools (1655)**

Decatur County Com Schools (1655)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$10,429,371	58.6%	\$10,547,441	56.5%	\$11,106,373	54.5%	\$11,341,740	53.1%
Student Instructional Support	\$1,236,724	7.0%	\$1,413,671	7.6%	\$1,423,006	7.0%	\$1,552,051	7.3%
Overhead and Operational Nonoperational	\$4,161,049	23.4%	\$4,618,178	24.8%	\$4,933,761	24.2%	\$5,033,824	23.6%
Nonoperational	\$1,961,018	11.0%	\$2,075,450	11.1%	\$2,901,326	14.2%	\$3,417,031	16.0%
Grand Total	\$17,788,162		\$18,654,740		\$20,364,466		\$21,344,647	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	65.6%	64.1%	61.5%	60.4%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Decatur County Com Schools (1655)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$86,061	\$324,948	\$407,802	\$420,441	389%	29%	3%
11100 Regular Programs; Elementary	\$3,083,135	\$3,936,774	\$4,019,638	\$4,370,579	42%	11%	9%
11300 Regular Programs; High School	\$2,419,734	\$3,203,658	\$3,433,155	\$3,201,550	32%	0%	-7%
11350 Regular Programs; High School; Academic Honors Diploma	\$34,200	\$50,400	\$37,800	\$56,000	64%	11%	48%
11420 Vocational Education; Agriculture B	\$196,133	\$223,712	\$247,313	\$245,164	25%	10%	-1%
11450 Vocational Education; Consumer and Homemaking	\$153,202	\$182,543	\$90,085	\$96,993	-37%	-47%	8%
11470 Vocational Education; Business Education	\$169,878	\$171,360	\$156,571	\$167,675	-1%	-2%	7%
11490 Vocational Education; Industrial Education B	\$126,664	\$165,891	\$88,055	\$84,012	-34%	-49%	-5%
11590 Other Vocational Education Programs	\$0	\$54,820	\$0	\$0	N/A	-100%	N/A
12110 Gifted And Talented; Gifted and Talented	\$5,260	\$45,165	\$172	\$172	-97%	-100%	0%
12210 Mental Disabilities; Mild Mental Disabilities	\$334,869	\$561,254	\$663,612	\$682,490	104%	22%	3%
12220 Mental Disabilities; Moderate Mental Disabilities	\$116,498	\$3,631	\$161,629	\$234,322	101%	> 500%	45%
12230 Mental Disabilities; Severe Mental Disabilities	\$302,422	\$454,707	\$542,049	\$506,620	68%	11%	-7%
12350 Physical Impairment; Homebound	\$14,185	\$3,835	\$11,992	\$22,397	58%	484%	87%
12510 Culturally Different; Communication Disorders	\$107,078	\$146,142	\$149,580	\$148,376	39%	2%	-1%
12710 Equal Opportunity At Risk	\$43,076	\$6,100	\$5,250	\$0	-100%	-100%	-100%
12810 Special Education Preschool	\$75,801	\$54,211	\$90,108	\$42,148	-44%	-22%	-53%
14100 Summer School Programs; Elementary	-\$4,844	\$2,911	\$256	\$724	N/A	-75%	183%
14300 Summer School Programs; High School	\$6,020	\$21,529	\$4,684	\$7,394	23%	-66%	58%
16100 Remediation Testing	\$67,814	\$140,818	\$41,703	\$22,406	-67%	-84%	-46%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$175,460	\$151,605	\$107,212	\$71,825	-59%	-53%	-33%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$36,564	\$42,961	\$212,033	\$152,188	316%	254%	-28%
22110 Improvement of Instruction; Service Area Direction	\$43	\$15,578	-\$987	\$10,000	> 500%	-36%	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$1,077	\$0	\$0	\$0	-100%	N/A	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$20,887	\$29,575	\$91,594	\$42,725	105%	44%	-53%
22210 Library/Media Services; Service Area Direction	\$5,873	\$3,430	\$0	\$0	-100%	-100%	N/A
22220 Library/Media Services; School Library	\$239,875	\$291,043	\$224,687	\$234,391	-2%	-19%	4%
22230 Library/Media Services; Audiovisual	\$841	\$1,081	\$0	\$31	-96%	-97%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$43,238	\$456	\$0	\$0	-100%	-100%	N/A
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$5,580	\$0	N/A	N/A	-100%
22330 Instruction, Related Technology; Systems Analysis and Planning	\$0	\$0	\$0	\$42,351	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$56,892	\$32,068	\$57,570	\$50,283	-12%	57%	-13%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$1,548	\$42,617	\$80,165	\$5,071	228%	-88%	-94%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$263,151	\$182,617	\$177,066	\$423,413	61%	132%	139%
26497 2007 Account Code - Teachers Retirement Fund	\$466,516	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$8,649,149	\$10,547,441	\$11,106,373	\$11,341,740	31%	8%	2%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$274,496	\$391,346	\$370,117	\$393,491	43%	1%	6%
21230 Guidance Services; Appraisal Services	\$5,267	\$5,833	\$7,207	\$3,765	-29%	-35%	-48%
21310 Health Services; Service Area Direction	\$1,478	\$0	\$0	\$0	-100%	N/A	N/A
21320 Health Services; Medical Services	\$6,310	\$8,781	\$0	\$0	-100%	-100%	N/A
21340 Health Services; Nurse Services	\$51,981	\$82,627	\$116,535	\$136,315	162%	65%	17%
21420 Psychological Testing	\$62,676	\$92,623	\$43,973	\$50,198	-20%	-46%	14%
21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$0	\$59,350	\$66,621	N/A	N/A	12%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$0	\$47,708	N/A	N/A	N/A
21910 Other Support Services, Students; Service Area Direction	\$8,547	\$2,900	\$0	\$5,507	-36%	90%	N/A
21990 Other Support Services, Students; Other Student Services	-\$275	\$5,464	\$0	\$0	N/A	-100%	N/A
24100 Office of The Principal	\$601,879	\$824,097	\$825,824	\$848,445	41%	3%	3%
Student Instructional Support Total	\$1,012,358	\$1,413,671	\$1,423,006	\$1,552,051	53%	10%	9%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Decatur County Com Schools (1655)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$29,761	\$53,822	\$83,399	\$80,821	172%	50%	-3%
23150 Board of Education; Legal Services	\$10,605	\$20,600	\$8,829	\$3,408	-68%	-83%	-61%
23160 Board of Education; Promotion Expenses	\$1,863	\$1,097	\$796	\$1,337	-28%	22%	68%
23190 Board of Education; Other Governing Body Services	\$4,491	\$3,874	\$2,890	\$4,632	3%	20%	60%
23210 Executive Administration; Office of The Superintendent	\$294,840	\$322,636	\$328,734	\$385,171	31%	19%	17%
23230 Executive Administration; Staff Relations and Negotiations	\$13,214	\$1,270	\$0	\$0	-100%	-100%	N/A
23290 Executive Administration; Other Executive Administration Services	\$203	\$551	\$0	\$0	-100%	-100%	N/A
25110 Fiscal Services; Office of The Business Manager	\$0	\$122,350	\$139,045	\$143,300	N/A	17%	3%
25160 Fiscal Services; Financial Accounting	\$0	\$4,040	\$0	\$0	N/A	-100%	N/A
25170 Fiscal Services; Internal Auditing	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$1,304	\$14,519	\$0	\$0	-100%	-100%	N/A
25193 Other Fiscal Services; Printed Forms	\$12,165	\$13,334	\$9,507	\$5,803	-52%	-56%	-39%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$306	\$0	N/A	N/A	-100%
25600 Public Information Services	\$0	\$1,040	\$0	\$0	N/A	-100%	N/A
25810 Administrative Technology Services; Technology Services Supervison And Administration	\$0	\$62,652	\$112,066	\$203,864	N/A	225%	82%
25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$0	\$12,419	N/A	N/A	N/A
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$3,791	\$0	\$191	N/A	-95%	N/A
25870 Administrative Technology Services; Professional Development Costs For Administrative Techr	\$0	\$0	\$2,365	\$254	N/A	N/A	-89%
25990 Other Support Services, Central	\$0	\$250	\$0	\$0	N/A	-100%	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,442,368	\$1,562,679	\$1,274,190	\$1,277,392	-11%	-18%	0%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$19,891	\$27,822	\$33,974	\$37,651	89%	35%	11%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$55,908	\$67,475	\$48,103	\$167,389	199%	148%	248%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,439	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$3,476	\$3,299	\$3,940	\$4,873	40%	48%	24%
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$0	\$18,038	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$170,950	\$114,862	\$124,911	\$146,250	-14%	27%	17%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$8,203	\$15,000	\$15,000	N/A	83%	0%
27010 Student Transportation; Service Area Direction	\$550	\$5,088	\$4,768	\$16,997	> 500%	234%	256%
27100 Student Transportation; Vehicle Operation	\$95,987	\$182,304	\$304,347	\$303,560	216%	67%	0%
27200 Student Transportation; Monitoring Services	\$2,836	\$2,954	\$3,400	\$3,248	15%	10%	-4%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$86,902	\$97,857	\$193,459	\$194,317	124%	99%	0%
27400 Student Transportation; Purchase of School Buses	\$135,964	\$84,313	\$237,270	\$99,214	-27%	18%	-58%
27500 Student Transportation; Insurance on Buses	\$10,015	\$21,255	\$17,034	\$21,945	119%	3%	29%
27700 Student Transportation; Contracted Transportation Services	\$840,852	\$849,682	\$808,753	\$813,402	-3%	-4%	1%
31200 Food Services Operations; Food Preparation and Dispensing	\$347,287	\$421,946	\$453,766	\$423,845	22%	0%	-7%
31400 Food Services Operations; Food Purchases	\$345,520	\$496,183	\$683,364	\$612,839	77%	24%	-10%
31900 Other Food Services	\$19,685	\$46,431	\$39,547	\$36,664	86%	-21%	-7%
Overhead and Operational Total	\$3,948,078	\$4,618,178	\$4,933,761	\$5,033,824	28%	9%	2%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$0	\$11,431	N/A	N/A	N/A
33300 Civic Services	\$1,163	\$2,950	\$383	\$0	-100%	-100%	-100%
33400 Athletic Coaches	\$120,722	\$121,950	\$132,906	\$115,868	-4%	-5%	-13%
43000 Facilities Acquisition and Construction; Professional Services	\$22,204	\$110,605	\$121,794	\$10,170	-54%	-91%	-92%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$333,963	\$479,752	\$795,461	\$939,221	181%	96%	18%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$6,150	\$0	\$23,120	\$10,252	67%	N/A	-56%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$34,875	\$37,952	\$35,924	\$37,225	7%	-2%	4%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$7,154	\$0	\$53,137	N/A	> 500%	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$430,928	\$162,761	\$561,567	\$629,549	46%	287%	12%

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Decatur County Com Schools (1655)

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49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$50,022	\$32,463	\$105,529	\$61,830	24%	90%	-41%
51100 Debt Services; Principal on Debt; Bonds	\$50,000	\$105,000	\$125,000	\$130,000	160%	24%	4%
52100 Debt Services; Interest on Debt; Bonds	\$72,006	\$135,240	\$116,213	\$110,314	53%	-18%	-5%
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$79,037	\$0	\$0	N/A	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$685,000	\$685,000	\$610,672	\$730,000	7%	7%	20%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$148,298	\$448,575	N/A	N/A	202%
54200 Common School Fund; Principal	\$123,210	\$112,943	\$123,210	\$123,210	0%	9%	0%
60700 Nonprogramed Charges; Scholarships	\$1,883	\$2,643	\$1,250	\$6,250	232%	136%	400%
Nonoperational Total	\$1,932,126	\$2,075,450	\$2,901,326	\$3,417,031	77%	65%	18%
Prorated By Fund							
26491 2007 Account Code - PERF	\$108,294	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$671,562	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$117,591	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,250,233	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$1,384	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$97,386	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,246,451	\$0	\$0	\$0	N/A	N/A	N/A